GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – amendment to notification issued in the G.O.Ms.No.82, Revenue (CT-II) Department, dated 31-01-2019 in order to provide waiver of late fees for specified taxpayers and specified tax periods – Orders – Issued.

REVENUE (COMMERCIAL TAXES– II) DEPARTMENT

G.O.Ms.No.183 Dated:20/07/2021
Read the following:-

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) Published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. G.O.Ms.No.82, Revenue(CT-II) Department, dated 31.01.2019
3. G.O.Ms.No.324, Revenue(CT-II) Department, dated 10.11.2020
4. From the GOI Ministry of Finance, Department of Revenue, CBIC, Notification No.09/2021-Central Tax, dated 01.05.2021
5. From the CCST, letter Ref.No. CCW/GST/74/2015, dated: 02.06.2021

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ORDER:

The following notification will be published in extra ordinary issue of the Andhra Pradesh Gazette dated: 20-07-2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in the GO.Ms.No.82, Revenue(Commercial Taxes-II) Department, dated 31.01.2019 as subsequently amended.

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

AMENDMENT

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely:–

"Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

S.No.(1)	**Class of registered persons(2)**	**Tax period(3)**	**Period for which late fee waived(4)**
1.	Tax payers having an aggregate turnover of up to rupees 5 crores in the preceding financial year	March,2021and April,2021	Fifteen days from the due date of furnishing return
2.	Tax payers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section(1) of section 39	March,2021and April,2021	Thirty days from the due date of furnishing return
3.	Tax payers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section(1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.".

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing., A.P., Vijayawada ... for publication of the notification (he is requested to supply20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl. C. S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER